## ABSTRACT OF THE DISCLOSURE

A catalyst for clarifying an exhaust gas which comprises a oxide produced tetragonal system composite by neutralization coprecipitation drying - firing represented by the general formula A2BO4, wherein A represents at least one selected from the group consisting of Ca, Sr and Ba, B represents at least one selected from the group consisting of Mn, Fe, Ti, Sn and V, and a noble metal component being present in said tetragonal system composite oxide as a solid solution or carried on system composite oxide; and а method for tetragonal tetragonal system composite oxide. The producing the catalyst for clarifying an exhaust gas exhibits enhanced а low temperature and excellent activity at thus stable performance for the resistance, and clarification of an exhaust gas.